

# HOUSE . . . . . No. 2540

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By Mr. Connolly of Everett, petition of Edward G. Connolly and others relative to real estate tax exemptions for the spouses of certain deceased veterans. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

Edward G. Connolly	Bruce E. Tarr
Louis L. Kafka	James R. Miceli
Peter V. Kocot	Harold P. Naughton, Jr.
Brian Knuuttila	Anne M. Gobi
Kathi-Anne Reinstein	Shirley Gomes
Christine E. Canavan	Thomas J. O'Brien
Paul J. Donato	Thomas M. McGee

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In the Year Two Thousand and Five.

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AN ACT PROVIDING FOR REAL ESTATE TAX EXEMPTIONS FOR THE SPOUSES  
OF CERTAIN DECEASED VETERANS.

*Be it enacted by the Senate and House of Representatives in General  
Court assembled, and by the authority of the same, as follows:*

1 Section 5 of chapter 59 of the General Laws is hereby  
2 amended by striking out the first paragraph of clause twenty-  
3 second E, as appearing in the 1994 Official Edition, and inserting  
4 in place thereof the following paragraph:—  
5 Real estate of soldiers and sailors who are legal residents of the  
6 commonwealth and who are veterans as defined in clause forty-  
7 three of section seven of chapter four, and who, as a result of dis-  
8 abilities contracted while in such wartime service and in the line  
9 of duty, have a disability rating of one hundred per cent as deter-  
10 mined by the Veterans Administration and are incapable of  
11 working, and who were domiciled in the commonwealth for at  
12 least six months prior to entering such service, or who have  
13 resided in the commonwealth for five consecutive years next prior  
14 to date of filing for exemption under this clause and spouses of

15 soldiers and sailors who lost their lives in combat as members of  
16 the armed forces of the United States or are missing in action with  
17 a presumptive finding of death as a result of combat as members  
18 of the armed forces of the United States, if said soldiers and  
19 sailors were domiciled in the commonwealth for at least six  
20 months prior to entering such service or if said spouses have  
21 resided in the commonwealth for five consecutive years next prior  
22 to date of filing for exemption under this clause, to the amount of  
23 six thousand dollars of the taxable valuation of real property or  
24 the sum of five hundred and twenty-five dollars, whichever would  
25 result in an abatement of the greater amount of actual taxes due,  
26 provided, that such real estate is occupied as his domicile by such  
27 person; and provided further, that if said property be greater than a  
28 single-family house, then only that value of so much of said house  
29 as is occupied by said person as his domicile or a proportionate  
30 part of five hundred and twenty-five dollars, whichever would  
31 result in an abatement of the greater amount of actual taxes due,  
32 shall be exempted.